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Exhibit 199

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CRIMINAL TRIAL PRACTICE AND  
APPELLATE PRACTICE

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REPLY TO:

Miami

July 23, 2002

**HAND DELIVERED**

Jody Collins, Esq.  
Assistant Attorney General  
110 S. E. 6<sup>th</sup> St.  
Ft. Lauderdale, FL 33301

Re: Purdue Pharma, L.P.

Dear Ms. Collins:

In addition to the information requested in the June 24, 2002 e-mail from Assistant Attorney General David Aronberg, Purdue is voluntarily producing the following documents which were discussed at the meeting with Attorney General Butterworth:

1. A copy of "Model Guidelines for the Use of Controlled Substances for the Treatment of Pain" (the "Model Guidelines").

These were prepared by the Federation of State Medical Boards of the United States. The Model Guidelines were approved by the Federation after development by a blue ribbon panel and with the support of the American Academy of Pain Medicine, the American Pain Society, the American Society of Law, Medicine and Ethics, and the University of Wisconsin Pain and Policy

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Studies Group. As the Model Guidelines state: "The Federation believes adoption [by State Medical Licensing Boards] of guidelines based on this model will protect legitimate medical uses of controlled substances while preventing drug diversion and eliminating inappropriate prescribing practices." Purdue began distributing the Model Guidelines to physicians in early 1999 shortly after they became available. To date, through its field force, Purdue has distributed almost 300,000 copies of the Model Guidelines. A reading of the Model Guidelines makes clear that rather than encouraging indiscriminate use of OxyContin®, Purdue's educational efforts were directed at teaching physicians how to use these medications responsibly and appropriately for appropriate patients. Such guidelines were just being developed by the medical community as the pain movement grew and the need to treat patients in pain was recognized. As these and other guidelines were developed, Purdue added them to its educational efforts.

2. A copy of the Opioid Therapy Documentation Kit.

Purdue's sales force provides important educational information to assist these physicians in appropriately using medications like OxyContin®. An example of this is the Opioid Therapy and Documentation Kit, which Purdue has distributed to physicians. The purpose of this material is to aid in proper patient selection and to facilitate compliance with prevailing licensing board medical documentation requirements.

3. Brochures titled "How to Stop Drug Diversion and Protect Your Pharmacy" and "How to Stop Drug Diversion and Protect Your Practice."

As part of its ongoing educational effort, Purdue has developed and distributed brochures on prevention of abuse and diversion to virtually all the physicians who prescribe, and pharmacists who dispense, Opioid analgesics in the United States. These brochures have been distributed to over 500,000 doctors and 50,000 pharmacists.

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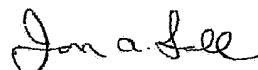
4. A kit labeled "The Effects of Abusing Prescription Drugs are Painfully Obvious."

Purdue has consulted with experts in problems of drug abuse in teenagers, and hired an agency that specializes in communication to teenagers to develop a specific program targeted towards educating them about the dangers of prescription drug abuse and diversion. These materials have been reviewed with police officials and educators in various states, and several thousand demonstration kits have been distributed to those involved in teen drug awareness education. Purdue calls the program "Painfully Obvious" and has established a website at [painfullyobvious.com](http://painfullyobvious.com). These materials have been piloted in test markets in several states. Purdue is now incorporating feedback and is starting roll-out plans expanding the program in those states and additional states. Purdue wants young people to know that prescription medications when abused can be every bit as dangerous as street drugs.

Purdue intends to cooperate with your office and looks forward to a continuing dialogue directed towards responding to your concerns and arriving at a fair and just resolution of your inquiry.

Very truly yours,

SALE & KUEHNE, P.A.



Jon A. Sale

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